

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Shelby Eastern Schools (7285)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,050,820	\$2,149,682	\$2,155,841	\$2,203,865	7%	3%	2%
	11300 Regular Programs; High School	\$2,047,804	\$2,652,285	\$2,313,530	\$2,377,057	16%	-10%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$16,027	\$40,517	n/a	n/a	153%
	11590 Other Vocational Education Programs	\$0	\$1,404	\$835	\$0	n/a	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$814	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$12,169	\$5,720	\$16,560	\$5,069	-58%	-11%	-69%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$10,176	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,300	\$422	\$1,466	\$6,968	436%	> 500%	375%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$41	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$27,860	\$6,248	\$0	\$0	-100%	-100%	n/a
	12810 Special Education Preschool	\$0	\$0	\$274	\$0	n/a	n/a	-100%
	12900 Other Special Programs	\$0	\$66	\$3,596	\$2,265	n/a	> 500%	-37%
	14300 Summer School Programs; High School	\$26,668	\$33,063	\$19,311	\$8,293	-69%	-75%	-57%
	16100 Remediation Testing	\$54,684	\$54,065	\$52,160	\$67,513	23%	25%	29%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,712	\$83	\$284	\$4,641	-31%	> 500%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$211,655	\$238,937	\$203,396	\$324,268	53%	36%	59%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$405,939	\$668,013	\$527,683	\$627,013	54%	-6%	19%
	22220 Library/Media Services; School Library	\$179,987	\$93,168	\$91,626	\$142,922	-21%	53%	56%
	22230 Library/Media Services; Audiovisual	\$15,494	\$10,967	\$417	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$70	n/a	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$750	n/a	n/a	n/a
	24100 Office of The Principal	\$363,886	\$446,769	\$482,227	\$617,438	70%	38%	28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,604	\$117,915	\$102,638	\$91,273	-30%	-23%	-11%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$18,054	\$468	\$24,498	\$794	-96%	69%	-97%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$12,351	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$186,582	\$255,074	\$329,359	\$157,010	-16%	-38%	-52%
Student Academic Achievement Total		\$5,741,032	\$6,734,348	\$6,341,727	\$6,700,294	17%	-1%	6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$60,646	\$266	\$0	n/a	-100%	-100%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$100	\$0	n/a	n/a	-100%
	21220 Guidance Services; Counseling Services	\$204,443	\$150,223	\$139,877	\$184,031	-10%	23%	32%
	21320 Health Services; Medical Services	\$0	\$1,125	\$0	\$0	n/a	-100%	n/a
	21340 Health Services; Nurse Services	\$42,239	\$54,912	\$56,891	\$66,658	58%	21%	17%
	21390 Health Services; Other Health Services	\$0	\$0	\$3,247	\$4,618	n/a	n/a	42%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,120	\$19,938	\$11,944	\$13,908	-49%	-30%	16%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,243	\$5,794	\$8,765	\$2,623	-50%	-55%	-70%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$52,037	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$3,774	\$19,211	\$15,209	\$21,287	464%	11%	40%
	23120 Board of Education; Service Area Assistants	\$40,741	\$22,346	\$32,480	\$36,904	-9%	65%	14%
	23210 Executive Administration; Office of The Superintendent	\$133,494	\$166,317	\$147,839	\$246,852	85%	48%	67%
	23290 Executive Administration; Other Executive Administration Services	\$6,549	\$0	\$0	\$4,019	-39%	n/a	n/a
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$1,010	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$68,059	\$26,365	\$0	n/a	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$150,130	\$68,592	\$40,461	n/a	-73%	-41%
Student Instructional Support Total		\$463,601	\$718,700	\$511,574	\$674,408	45%	-6%	32%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,548	\$9,008	\$9,032	\$8,719	-17%	-3%	-3%
	23160 Board of Education; Promotion Expenses	\$2,211	\$793	\$90	\$4,225	91%	433%	> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$682	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$3,175	\$0	n/a	n/a	-100%

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	25160 Fiscal Services; Financial Accounting	\$210	\$835	\$750	\$7,498	> 500%	> 500%	> 500%
	25180 Fiscal Services; Property Accounting	\$3,540	\$0	\$0	\$0	-100%	n/a	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$141	\$23,308	\$3,252	\$6,883	> 500%	-70%	112%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$43	\$30	n/a	n/a	-31%
	25196 Other Fiscal Services; Cash Change	\$0	\$1,029	\$827	\$600	n/a	-42%	-27%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$8,103	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$767	\$0	\$1,547	n/a	102%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$11,533	\$292	n/a	n/a	-97%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$19,300	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$656,570	\$977,061	\$966,463	\$977,735	49%	0%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,818	\$15,632	\$9,452	\$25,575	136%	64%	171%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$56,597	\$106,315	\$46,266	\$15,746	-72%	-85%	-66%
	26499 2007 Account Code - Other	\$0	\$4,421	\$7,951	\$1,265	n/a	-71%	-84%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,458	\$12,215	\$7,649	\$4,175	-24%	-66%	-45%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,640	\$83,135	\$71,215	\$84,360	103%	1%	18%
	27010 Student Transportation; Service Area Direction	\$71,172	\$0	\$0	\$0	-100%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$6,157	\$13,641	\$24,386	\$552,976	> 500%	> 500%	> 500%
	27200 Student Transportation; Monitoring Services	\$1,138	\$0	\$124	\$946	-17%	n/a	> 500%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$9,432	\$11,609	\$7,896	\$9,603	2%	-17%	22%
	27400 Student Transportation; Purchase of School Buses	\$15,391	\$0	\$62,494	\$0	-100%	n/a	-100%
	27500 Student Transportation; Insurance on Buses	\$5,420	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$562,503	\$892,840	\$877,415	\$429,460	-24%	-52%	-51%
	27900 Student Transportation; Other Student Transportation Services	\$256	\$1,497	\$771	\$1,904	> 500%	27%	147%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$120	\$0	n/a	n/a	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$151,497	\$189,438	\$191,745	\$202,401	34%	7%	6%
	31400 Food Services Operations; Food Purchases	\$188,462	\$260,479	\$292,329	\$274,933	46%	6%	-6%
	31900 Other Food Services	\$6,394	\$21,326	\$12,221	\$48,852	> 500%	129%	300%
	33100 Community Service Operations; Direction of Community Services	\$1,474	\$1,374	\$438	\$671	-54%	-51%	53%
	33200 Community Recreation	\$4,000	\$4,500	\$0	\$1,800	-55%	-60%	n/a
	33400 Athletic Coaches	\$0	\$78,463	\$146,033	\$163,765	n/a	109%	12%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$43,830	\$59,696	\$56,223	\$72,342	65%	21%	29%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$147,229	\$155,142	\$153,766	n/a	4%	-1%
Overhead and Operational Total		\$1,874,841	\$2,916,610	\$2,965,032	\$3,060,172	63%	5%	3%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$230,335	\$136,502	\$112,394	\$12,876	-94%	-91%	-89%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$65,389	\$160,699	\$42,811	\$35,872	-45%	-78%	-16%
	43000 Facilities Acquisition and Construction; Professional Services	\$12,165	\$18,939	\$20,461	\$6,828	-44%	-64%	-67%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$23,802	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$111,217	\$130,496	\$131,564	\$81,117	-27%	-38%	-38%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,895	\$4,900	\$0	\$0	-100%	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$87,465	\$267,733	\$115,467	\$175,903	101%	-34%	52%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$215,000	\$85,000	\$170,000	n/a	-21%	100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$267,720	\$75,918	\$147,433	n/a	-45%	94%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$7,960	\$3,980	\$0	n/a	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$625,856	\$1,314,515	\$600,000	\$765,398	22%	-42%	28%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$731,546	\$1,459,546	\$1,410,363	n/a	93%	-3%
	54200 2007 Account Code - Common School Fund	\$43,759	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$1,250	\$0	\$0	n/a	-100%	n/a
Nonoperational Total		\$1,181,081	\$3,257,259	\$2,647,140	\$2,829,592	140%	-13%	7%
prorated								
	26491 2007 Account Code - PERF	\$36,362	\$29,960	\$46,955	\$23,372	-36%	-22%	-50%

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	26492 2007 Account Code - Social Security	\$423,218	\$508,286	\$477,594	\$208,323	-51%	-59%	-56%
	26493 2007 Account Code - Workmen's Compensation	\$14,985	\$40,834	\$30,901	\$6,848	-54%	-83%	-78%
	26494 2007 Account Code - Group Insurance	\$424,890	\$1,048,358	\$909,802	\$475,330	12%	-55%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$720	\$8,396	\$7,618	\$9,335	> 500%	11%	23%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$39,054	\$197,196	\$371,165	\$162,685	317%	-18%	-56%
prorated Total		\$939,230	\$1,833,030	\$1,844,036	\$885,894	-6%	-52%	-52%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,532,540	\$8,250,054	\$7,894,538	\$7,439,530	14%	-10%	-6%	64.0%	53.4%	55.2%	52.6%
Student Instructional Support	\$528,596	\$873,220	\$636,458	\$741,687	40%	-15%	17%	5.2%	5.6%	4.4%	5.2%
Overhead and Operational	\$1,957,569	\$3,079,414	\$3,131,374	\$3,139,550	60%	2%	0%	19.2%	19.9%	21.9%	22.2%
Nonoperational	\$1,181,081	\$3,257,259	\$2,647,140	\$2,829,592	140%	-13%	7%	11.6%	21.1%	18.5%	20.0%
Grand Total	\$10,199,785	\$15,459,947	\$14,309,510	\$14,150,360	39%	-8%	-1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.2%	59.0%	59.6%	57.8%